

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2017
Open to Public
Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2017 calendar year, or tax year beginning **MAR 1, 2017** and ending **FEB 28, 2018**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization NATIONAL PROPANE GAS ASSOCIATION		D Employer identification number 36-2087363
	Doing business as		
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number
	1899 L STREET, NW	350	(202) 466-7200
	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		G Gross receipts \$ 8,922,746.
F Name and address of principal officer: RICHARD R. ROLDAN SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status: 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) ◀ (insert no.) 4947(a)(1) or 527			
J Website: ▶ WWW.NPGA.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶		L Year of formation: 1938	M State of legal domicile: NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ADVANCE SAFETY AND TO INCREASE THE USE OF PROPANE THROUGH SOUND PUBLIC POLICY.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	142	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	142	
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	24	
	6	Total number of volunteers (estimate if necessary)	312	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	68,067.	
	b Net unrelated business taxable income from Form 990-T, line 34	0.		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	43,845.	44,225.
	9	Program service revenue (Part VIII, line 2g)	6,217,840.	5,977,029.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	149,426.	169,019.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,371,806.	1,396,536.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,782,917.	7,586,809.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,504,829.	3,399,494.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,460,397.	4,315,129.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,965,226.	7,714,623.
	19	Revenue less expenses. Subtract line 18 from line 12	-182,309.	-127,814.
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	8,587,692.	9,462,537.
	21	Total liabilities (Part X, line 26)	3,301,002.	3,680,402.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,286,690.	5,782,135.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	BRIAN DUNLAP, VP FINANCE & CFO				
Preparer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	YONG ZHANG, CPA	Yong Zhang	01/09/2019	<input type="checkbox"/>	P01249785
Use Only	Firm's name	Firm's EIN			
	RSM US LLP	42-0714325			
	Firm's address	Phone no. 703-336-6400			
	1861 INTERNATIONAL DRIVE, SUITE 400				
	MCLEAN, VA 22102				

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X**

- 1** Briefly describe the organization's mission:
 TO ADVANCE SAFETY AND TO INCREASE THE USE OF PROPANE THROUGH SOUND
 PUBLIC POLICY. TO ACHIEVE THIS MISSION WITH OUR MEMBERS, NPGA HAS SET
 THESE STRATEGIC GOALS:
 -ADVANCE SAFETY THROUGHOUT THE PROPANE INDUSTRY.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 GOVERNMENT AFFAIRS - TO ACHIEVE PUBLIC POLICIES THAT FAVOR PRODUCTION,
 DISTRIBUTION AND INCREASED USE OF PROPANE AND TO SERVE AS THE PRINCIPAL
 VOICE OF THE PROPANE INDUSTRY.
- 4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 NPGA SOUTHEASTERN CONVENTION & INTERNATIONAL PROPANE EXPO - PROVIDES A
 WORLD CLASS VENUE THAT SHOWCASES THE LARGEST ARRAY OF PROPANE RELATED
 PROVIDERS, PRODUCTS AND SERVICES. IT OFFERS THE BEST NETWORKING
 OPPORTUNITIES TO CONNECT THE INDUSTRY'S LEADING SUPPLIERS,
 MANUFACTURERS AND SERVICE PROVIDERS. THE EDUCATIONAL PROGRAM AT THE
 TRADE SHOW OFFERS EDUCATIONAL SESSIONS THAT PROVIDE ESSENTIAL SKILLS
 AND PROVEN STRATEGIES TO TAKE YOUR EMPLOYEES AND PROPANE BUSINESSES TO
 THE NEXT LEVEL.
- 4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 REGULATORY & TECHNICAL AFFAIRS - TO ENSURE THAT REGULATIONS AND
 STANDARDS IMPACTING THE PROPANE INDUSTRY ARE REASONABLE, COST-EFFECTIVE
 AND SAFETY-BASED. NPGA ENGAGES WITH THE VARIOUS FEDERAL GOVERNMENT
 DEPARTMENTS AND AGENCIES MAKING SURE THAT NPGA HAS A VOICE IN THE
 DEVELOPMENT OF NEWLY PROPOSED OR CHANGES TO EXISTING REGULATIONS AND
 STANDARDS. ONE OF THE MANY OBJECTIVES OF THE PROPANE INDUSTRY IS TO
 DEVELOP AND USE GUIDELINES OR STANDARDS TO HELP MANUFACTURE EQUIPMENT
 AND TO PROMOTE FIRE PREVENTION AND SAFE OPERATION WITHIN THE PROPANE
 INDUSTRY.
- 4d** Other program services (Describe in Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)
- 4e** Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Form **990** (2017)

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Form **990** (2017)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	29	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	24	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

Form **990** (2017)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒ X

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	142			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent		142		
2 Did any officer, director, trustee, or key employee have a family relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
15a		
b Other officers or key employees of the organization	X	
15b		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16a		
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ☒ DC
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ☒ BRIAN DUNLAP - 202-355-1324
1899 L STREET, NW, NO. 350, WASHINGTON, DC 20036

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JERRY BRICK NPGA CHAIRMAN OF THE BOARD	15.00 2.00	X		X				0.	0.	0.
(2) CHRISTOPHER EARHART NPGA CHAIRMAN ELECT	10.00 2.00	X		X				0.	0.	0.
(3) RANDY THOMPSON NPGA VICE CHAIRMAN	5.00 2.00	X		X				0.	0.	0.
(4) DENIS GAGNE NPGA TREASURER	5.00 2.00	X		X				0.	0.	0.
(5) AARON REECE PROPANE SUPPLIER SECTION	1.00	X						0.	0.	0.
(6) ALLEGRA PACHECO NEW MEXICO DIRECTOR	1.00	X						0.	0.	0.
(7) AMY DEAN DISTRICT 8 DIRECTOR, NC DIRECTOR	1.00	X						0.	0.	0.
(8) ANDREW PEYTON DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(9) ANDY LAMBERT DELAWARE DIRECTOR	1.00 2.00	X						0.	0.	0.
(10) ANGELA JOHN PROPANE SUPPLIER SECTION	1.00 2.00	X						0.	0.	0.
(11) BILL BYRNE ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(12) BILL COLLINS DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(13) BILL JELLISON ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(14) BILLY COX LOUISIANA DIRECTOR	1.00	X						0.	0.	0.
(15) BOB WALLACE TENNESSEE DIRECTOR	1.00	X						0.	0.	0.
(16) BRADLEY BOX MINNESOTA DIRECTOR	1.00	X						0.	0.	0.
(17) BRENT BATY MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRIAN DAVIDSON MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(19) BRUCE LEONARD PROPANE SUPPLIER SECTION	1.00	X						0.	0.	0.
(20) BRUCE MONTROY MICHIGAN DIRECTOR	1.00	X						0.	0.	0.
(21) CARL HUGHES ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(22) CARLTON REVERE DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(23) CHAD GRAY DISTRICT 5 DIRECTOR	1.00	X						0.	0.	0.
(24) CHARLIE ORY ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(25) CHRISTOPHER CAFARELLA DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(26) CHUCK STRAWN DIRECTOR AT LARGE	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								1,630,673.	0.	396,288.
d Total (add lines 1b and 1c)								1,630,673.	0.	396,288.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **11**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CAPITOL TAX PARTNERS, 101 CONSTITUTION AVE., NW, STE 675 E, WASHINGTON, DC 20001	LOBBYING	240,000.
VENABLE, LLP PO BOX 62727, BALTIMORE, MD 21264	LEGAL	144,234.
L&A ENERGY & ENVIRONMENTAL CONSULTING 2923 45TH STREET, NW, WASHINGTON, DC 20016	LOBBYING	120,000.
BEEKEEPER GROUP, 1101 14TH STREET, NW, SUITE 200, WASHINGTON, DC 20005	WEB HOSTING/MAINTENANCE	110,340.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **4**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2017)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) COLIN ROGERS MONTANA DIRECTOR	1.00	X						0.	0.	0.
(28) CYNTHIA BELMONT DIRECTOR AT LARGE	1.00 2.00	X						0.	0.	0.
(29) D. D. ALEXANDER PROPANE SUPPLIER SECTION	1.00	X						0.	0.	0.
(30) DAN RICHARDSON GEORGIA DIRECTOR	1.00	X						0.	0.	0.
(31) DANIEL OVERPECK INDIANA DIRECTOR	1.00	X						0.	0.	0.
(32) DARYL MCCLENDON ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(33) DAVID BARRETT ARIZONA DIRECTOR	1.00	X						0.	0.	0.
(34) DAVID BERTELSEN WEST VIRGINIA DIRECTOR	1.00 2.00	X						0.	0.	0.
(35) DAVID BIGGS PROPANEPAC COMMITTEE CHAIR	1.00	X						0.	0.	0.
(36) DAVID DAY MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(37) DAVID MCKINNON IDAHO DIRECTOR	1.00	X						0.	0.	0.
(38) DOUG AUXIER ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(39) ERICH WOLF MANUFACTURERS SECTION DIRECTOR	1.00 2.00	X						0.	0.	0.
(40) EUGENE BISSELL ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(41) FRANK TAYLOR DISTRICT 9 DIRECTOR	1.00	X						0.	0.	0.
(42) FRANK THOMPSON DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(43) GARY FRANCE ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(44) GARY PAPAY SERVICES SECTION DIRECTOR	1.00	X						0.	0.	0.
(45) GEORGE KOLOROUTIS PROPANE SUPPLY & LOGISTICS CHAIRMAN	1.00	X						0.	0.	0.
(46) GERRY MISEL ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) GLENN SAUNDERS ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(48) GREG BLAZINA DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(49) GREG MCCAMUS CANADA DIRECTOR	1.00	X						0.	0.	0.
(50) HAROLD POLAND DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(51) J. CHARLES SAWYER ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(52) J. NUTIE DOWDLE ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(53) JAMES BERTELSMEYER ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(54) JAMES RESSLER PENNSYLVANIA DIRECTOR	1.00 2.00	X						0.	0.	0.
(55) JAMES RONALD PROPANE SUPPLIER SECTION	1.00	X						0.	0.	0.
(56) JAMES SENTY ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(57) JEFFREY GRESHAM ALABAMA DIRECTOR	1.00	X						0.	0.	0.
(58) JEFFREY STEWART DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(59) JENNIFER BAXTER KENTUCKY DIRECTOR	1.00	X						0.	0.	0.
(60) JEREMY YOUNG MAINE DIRECTOR	1.00	X						0.	0.	0.
(61) JIM REDDINGTON DISTRICT 1 DIRECTOR	1.00	X						0.	0.	0.
(62) JIM BISHOP TEXAS DIRECTOR	1.00	X						0.	0.	0.
(63) JIM HAM SERVICES SECTION, MEMBER SERV. CHAIR	1.00 2.00	X						0.	0.	0.
(64) JIM ZUCK TS&S CHAIRMAN	1.00	X						0.	0.	0.
(65) JOE CORDILL ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(66) JOHN BROOKS MISSOURI DIRECTOR	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) JOHN PANKRATZ KANSAS DIRECTOR	1.00	X						0.	0.	0.
(68) JOSEPH ARMENTANO DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(69) JOSEPH BRUEGGEMANN MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(70) JOSEPH BUSCHUR OHIO DIRECTOR	1.00	X						0.	0.	0.
(71) JOSEPH PORCO NEW YORK DIRECTOR	1.00	X						0.	0.	0.
(72) JUDY TARANOVICH VERMONT DIRECTOR	1.00	X						0.	0.	0.
(73) KEITH HANCHETT UTAH DIRECTOR	1.00	X						0.	0.	0.
(74) KEITH MCMAHAN ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(75) KEN KRAFT NORTH DAKOTA DIRECTOR	1.00	X						0.	0.	0.
(76) KEN MUELLER CETP CERTIFICATION CHAIRMAN	1.00	X						0.	0.	0.
(77) KIM GODLEWSKI DISTRIBUTOR SECTION DIRECTOR	1.00	X						0.	0.	0.
(78) LARRY OSGOOD SERVICES SECTION DIRECTOR	1.00	X						0.	0.	0.
(79) LESLIE WOODWARD MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(80) LISA GERWITZ PROPANE SUPPLIER SECTION	1.00	X						0.	0.	0.
(81) LYNN HARDIN MANUFACTURERS SECTION DIRECTOR	1.00 2.00	X						0.	0.	0.
(82) MALCOLM BARRETT ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(83) MARK MILLER PROPANE SUPPLIER SECTION	1.00 2.00	X						0.	0.	0.
(84) MART WINDHAM MISSISSIPPI DIRECTOR	1.00	X						0.	0.	0.
(85) MICHAEL FRANGER DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(86) MICHAEL GORHAM ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) MICHAEL HIEFNER MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(88) MICHAEL HOPSICKER DISTRIBUTOR SECTION DIRECTOR	1.00	X						0.	0.	0.
(89) MICHAEL SHEEHAN DISTRICT 4 DIRECTOR	1.00	X						0.	0.	0.
(90) MICHELLE BIMSON MAGGI DIRECTOR AT LARGE	1.00 2.00	X						0.	0.	0.
(91) MIKE ERIKSEN NEVADA DIRECTOR	1.00	X						0.	0.	0.
(92) MIKE PITTS MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(93) MIKE RUTHERFORD DISTRIBUTOR SECTION DIRECTOR	1.00	X						0.	0.	0.
(94) MILT SWENSON MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(95) MUSTAFA DEMIRBAG HAWAII DIRECTOR	1.00	X						0.	0.	0.
(96) NASH MCMAHAN MARYLAND DIRECTOR	1.00	X						0.	0.	0.
(97) NATALIE PEAL SERVICES SECTION DIRECTOR	1.00	X						0.	0.	0.
(98) NEAL KANEL NEBRASKA DIRECTOR	1.00	X						0.	0.	0.
(99) PAT WALKER DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(100) PAUL LANEY OKLAHOMA DIRECTOR	1.00	X						0.	0.	0.
(101) PETER RYAN VIRGINIA DIRECTOR	1.00	X						0.	0.	0.
(102) RAMON GONZALEZ INTERNATIONAL SECTION CHAIRMAN	1.00	X						0.	0.	0.
(103) RANDALL DOYLE DISTRICT 7 DIRECTOR	1.00	X						0.	0.	0.
(104) RANDY BRADFORD ALASKA DIRECTOR	1.00	X						0.	0.	0.
(105) RANDY RUTHERFORD ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(106) RANDY SAMS FLORIDA DIRECTOR, MEMBER DIRECTOR	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(107) RAYMOND MURRAY ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(108) RICARDO SCHONDUBE MEXICO DIRECTOR	1.00	X						0.	0.	0.
(109) RICHARD ROWAN CONNECTICUT DIRECTOR	1.00	X						0.	0.	0.
(110) RICHARD TARANTIN DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(111) RICK LADUE MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(112) ROB FREEMAN DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(113) ROBERT BARRY DISTRIBUTOR SECTION, AUDIT COMMITTEE	1.00 2.00	X						0.	0.	0.
(114) ROBERT BLACKWELL COLORADO DIRECTOR	1.00	X						0.	0.	0.
(115) ROBERT MATTOCKS ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(116) ROBERT MAUCH ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(117) ROBIN PARSONS MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(118) ROGER BOEHLKE WISCONSIN DIRECTOR	1.00	X						0.	0.	0.
(119) ROGER MAIOLINI RHODE ISLAND DIRECTOR	1.00	X						0.	0.	0.
(120) ROLAND PENTA ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(121) RYAN JACKSON NEW HAMPSHIRE DIRECTOR	1.00	X						0.	0.	0.
(122) SAMUEL MCTIER ADVISORY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(123) SCOTT PARSONS SOUTH DAKOTA DIRECTOR	1.00	X						0.	0.	0.
(124) SHANNON MCWHORTER CALIFORNIA DIRECTOR	1.00	X						0.	0.	0.
(125) SHAWN COADY DIRECTOR AT LARGE	1.00 2.00	X						0.	0.	0.
(126) STEPHAN CHASE MASSACHUSETTS DIRECTOR	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(127) STEVE BLAKEMAN WYOMING DIRECTOR	1.00	X						0.	0.	0.
(128) STEVE GENTRY MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(129) STEVE MILLER WASHINGTON DIRECTOR	1.00	X						0.	0.	0.
(130) STUART WEIDIE ADVISORY DIRECTOR AT LARGE	1.00 2.00	X						0.	0.	0.
(131) THOMAS JAENICKE DISTRICT 6, GOV'T AFFIARS CHAIR	1.00	X						0.	0.	0.
(132) THOMAS MANSON DISTRICT 10 DIRECTOR	1.00	X						0.	0.	0.
(133) TIM ESTERLING CONVENTIONS CHAIRMAN	1.00	X						0.	0.	0.
(134) TIM SCHWEPPE MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(135) TOD CORRIN MANUFACTURERS SECTION DIRECTOR	1.00	X						0.	0.	0.
(136) TODD PELLETT IOWA DIRECTOR	1.00	X						0.	0.	0.
(137) TOM CLARK DISTRICT 3 DIRECTOR	1.00	X						0.	0.	0.
(138) TOMMY MANION DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(139) TONYA CROW ILLINOIS DIRECTOR	1.00	X						0.	0.	0.
(140) WARREN PATTERSON DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(141) WILLIAM CURCIO NEW JERSEY DIRECTOR	1.00	X						0.	0.	0.
(142) WILLIAM PLATZ DISTRICT 2 DIRECTOR	1.00	X						0.	0.	0.
(143) RICHARD ROLDAN PRESIDENT & CEO	40.00			X				364,077.	0.	76,738.
(144) PHILIP SQUAIR SR. VP PUBLIC & GOVERNMENTAL AFFAIRS	40.00			X				203,470.	0.	59,372.
(145) BRIAN DUNLAP VP FINANCE & ADMIN. & CFO	40.00			X				179,893.	0.	26,398.
(146) JEFFREY PETRASH VP GENERAL COUNSEL	40.00			X				193,949.	0.	26,453.
Total to Part VII, Section A, line 1c										

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	44,225.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f			44,225.			
Program Service Revenue	2 a MEMBERSHIP DUES	Business Code	900099	3,337,958.	3,337,958.		
	b CONVENTIONS/MEETINGS		900099	1,467,932.	578,652.		889,280.
	c PERC DOCKET		900099	633,337.	633,337.		
	d ASSESSMENT FEES		900099	274,822.	274,822.		
	e MEETING SPONSORSHIPS		900099	254,400.			254,400.
	f All other program service revenue		900099	8,580.	8,580.		
	g Total. Add lines 2a-2f			5,977,029.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			158,176.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties				820,884.			820,884.
6 a Gross rents		(i) Real	(ii) Personal				
b Less: rental expenses							
c Rental income or (loss)							
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses							
c Gain or (loss)							
d Net gain or (loss)				10,843.			10,843.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		a					
b Less: direct expenses		b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		a					
b Less: cost of goods sold		b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a PROJECT MANAGEMENT REC		900099	491,843.	491,843.			
b ADVERTISING REVENUE		900099	68,067.		68,067.		
c OTHER REVENUE		900099	15,742.	15,742.			
d All other revenue							
e Total. Add lines 11a-11d			575,652.				
12 Total revenue. See instructions.			7,586,809.	5,340,934.	68,067.	2,133,583.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,130,350.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,717,424.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	119,830.			
9 Other employee benefits	264,044.			
10 Payroll taxes	167,846.			
11 Fees for services (non-employees):				
a Management				
b Legal	122,523.			
c Accounting	37,085.			
d Lobbying	356,915.			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	25,443.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	738,048.			
12 Advertising and promotion	2,000.			
13 Office expenses	317,180.			
14 Information technology	95,867.			
15 Royalties				
16 Occupancy	298,174.			
17 Travel	367,509.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	789,509.			
20 Interest	408.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	60,163.			
23 Insurance	81,847.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a NPQA PROJECT MANAGEMENT	460,843.			
b CONTRIBUTIONS	252,989.			
c PERSONNEL ADMIN.	139,412.			
d PRINTING & DUPLICATION	114,602.			
e All other expenses	54,612.			
25 Total functional expenses. Add lines 1 through 24e	7,714,623.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	202,370.	1	1,227,805.
	2 Savings and temporary cash investments	361,068.	2	29,268.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	344,823.	4	184,413.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	16,311.	8	10,073.
	9 Prepaid expenses and deferred charges	494,800.	9	400,463.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 729,153.		
	b Less: accumulated depreciation	10b 646,453.		
	11 Investments - publicly traded securities	138,354.	10c	82,700.
	12 Investments - other securities. See Part IV, line 11	6,642,928.	11	7,083,348.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	387,038.	15	444,467.	
Liabilities	17 Accounts payable and accrued expenses	8,587,692.	16	9,462,537.
	18 Grants payable	288,207.	17	408,211.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities	2,463,606.	19	2,723,608.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24	
	26 Total liabilities. Add lines 17 through 25	549,189.	25	548,583.
	Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.	3,301,002.	26
28 Unrestricted net assets				
29 Temporarily restricted net assets				
30 Permanently restricted net assets				
31 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
32 Capital stock or trust principal, or current funds				
33 Paid-in or capital surplus, or land, building, or equipment fund				
34 Retained earnings, endowment, accumulated income, or other funds				
35 Total net assets or fund balances		5,286,690.	27	5,711,713.
36 Total liabilities and net assets/fund balances			28	
37 Total net assets or fund balances		29	70,422.	
38 Total net assets or fund balances		30		
39 Total net assets or fund balances		31		
40 Total net assets or fund balances		32		
41 Total net assets or fund balances	5,286,690.	33	5,782,135.	
42 Total liabilities and net assets/fund balances	8,587,692.	34	9,462,537.	

Form 990 (2017)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,586,809.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,714,623.
3	Revenue less expenses. Subtract line 2 from line 1	3	-127,814.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,286,690.
5	Net unrealized gains (losses) on investments	5	520,726.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	71,647.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	30,886.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,782,135.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2017)

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

Employer identification number

NATIONAL PROPANE GAS ASSOCIATION

36-2087363

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(6) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization	Employer identification number
NATIONAL PROPANE GAS ASSOCIATION	36-2087363

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
NATIONAL PROPANE GAS ASSOCIATION	36-2087363

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

NATIONAL PROPANE GAS ASSOCIATION

Employer identification number

36-2087363

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2017

LHA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No															

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2017

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	X	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	3,337,958.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	916,327.
b Carryover from last year	2b	-368,238.
c Total	2c	548,089.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	615,426.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	-67,337.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017Open to Public
Inspection

Name of the organization

NATIONAL PROPANE GAS ASSOCIATION

Employer identification number

36-2087363

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the

organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$

b Assets included in Form 990, Part X

▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,636,172.	2,535,056.	2,472,171.	2,281,326.	2,244,069.
b Contributions	92,379.	101,116.	62,885.	190,845.	37,257.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	2,728,551.	2,636,172.	2,535,056.	2,472,171.	2,281,326.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☒ 100.00 %
 c Temporarily restricted endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)	X	
3b	X	

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		310,532.	255,762.	54,770.
d Equipment				
e Other		418,621.	390,691.	27,930.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				82,700.

Schedule D (Form 990) 2017

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	129,378.
(3) DEFERRED COMPENSATION	413,107.
(4) CAPITAL LEASE OBLIGATION	6,098.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	548,583.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2017

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	8,615,532.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	520,726.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	509,658.
e	Add lines 2a through 2d	2e	1,030,384.
3	Subtract line 2e from line 1	3	7,585,148.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,661.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	1,661.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	7,586,809.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	7,875,856.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	162,894.
e	Add lines 2a through 2d	2e	162,894.
3	Subtract line 2e from line 1	3	7,712,962.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,661.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	1,661.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	7,714,623.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

MEMORIAL ENDOWMENT: THE MEMORIAL ENDOWMENT WAS ESTABLISHED TO PERIODICALLY

RECOGNIZE A MEMBER OF NPGA WHO HAS MADE A SIGNIFICANT CONTRIBUTION IN THE

AREA OF PUBLIC AFFAIRS THAT BENEFITS THE PROPANE GAS INDUSTRY. AN AWARD IS

PRESENTED IN THE NAME OF WILLIAM C. HILL TO THE RECOGNIZED MEMBER. A

CONTRIBUTION IS MADE TO A SCIENTIFIC RESEARCH OR EDUCATIONAL INSTITUTION

DESIGNATED BY THE AWARD WINNER.

SCHOLARSHIP ENDOWMENT: THE SCHOLARSHIP ENDOWMENT WAS ESTABLISHED TO

PROMOTE FUNDING OF ENDOWMENTS, THE INCOME FROM WHICH WOULD BE USED TO

GRANT SCHOLARSHIPS FOR HIGHER EDUCATION TO CHILDREN OF EMPLOYEES OF

COMPANIES ENGAGED IN A PROPANE OR RELATED BUSINESS THAT ARE MEMBERS OF THE

Part XIII Supplemental Information *(continued)*

NPGA.

PART X, LINE 2:

THE ASSOCIATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE (IRC), UNLESS IT HAS INCOME FROM UNRELATED BUSINESS ACTIVITIES. INCOME, WHICH IS NOT RELATED TO EXEMPT PURPOSES, LESS APPLICABLE DEDUCTIONS, IS SUBJECT TO FEDERAL AND STATE CORPORATE INCOME TAXES. NPGA DID NOT HAVE ANY NET UNRELATED BUSINESS INCOME FOR THE YEAR ENDED FEBRUARY 28, 2018.

MANAGEMENT EVALUATED NPGA'S TAX POSITIONS AND CONCLUDED THAT NPGA HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NPG FOUNDATION REVENUE INCLUDED IN CONSOLIDATING STATEMENTS	509,772.
DEFERRED RENT ADJUSTMENT	30,886.
ELIMINATIONS IN CONSOLIDATING STATEMENTS	-31,000.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	509,658.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

NPG FOUNDATION EXPENSES INCLUDED IN CONSOLIDATING STATEMENTS	193,894.
ELIMINATIONS IN CONSOLIDATING STATEMENTS	-31,000.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	162,894.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

NATIONAL PROPANE GAS ASSOCIATION

Employer identification number

36-2087363

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as, maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☒ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☒ Compensation survey or study

☒ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RICHARD ROLDAN PRESIDENT & CEO	(i)	323,438.	38,876.	1,763.	57,266.	19,472.	440,815.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PHILIP SQUAIR SR. VP PUBLIC & GOVERNMENTAL AFFAIRS	(i)	182,555.	20,000.	915.	25,552.	33,820.	262,842.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BRIAN DUNLAP VP FINANCE & ADMIN. & CFO	(i)	166,100.	13,000.	793.	18,170.	8,228.	206,291.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JEFFREY PETRASH VP GENERAL COUNSEL	(i)	176,163.	15,000.	2,786.	10,798.	15,655.	220,402.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MICHAEL CALDARERA VP REGULATORY & TECHNICAL SERVICES	(i)	136,426.	10,000.	1,218.	18,990.	40,575.	207,209.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ERIC KUSTER DIRECTOR OF SAFETY AND CERTIFICATION	(i)	132,628.	10,000.	1,042.	5,043.	22,383.	171,096.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) BRUCE SWIECICK SENIOR TECHNICAL ADVISOR	(i)	125,976.	10,000.	1,663.	23,261.	26,387.	187,287.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) LESLEY GARLAND DIRECTOR, STATE AFFAIRS	(i)	114,018.	20,000.	239.	6,098.	42,587.	182,942.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4B:

IN FEBRUARY 2016, NPGA CREATED A SECTION 457(F) DEFERRED COMPENSATION PLAN

FOR ITS CHIEF EXECUTIVE OFFICER. UNDER THE TERMS OF THE 457(F) PLAN, THE

EMPLOYER MAKES DISCRETIONARY CONTRIBUTIONS TO THE PLAN AND WHILE IT IS

UNFUNDED, NPGA HAS ELECTED TO FUND ALL CONTRIBUTIONS MADE TO DATE. THE

AMOUNTS CONTRIBUTED FOR RICHARD ROLDAN DURING THE YEAR WERE \$21,266.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

NATIONAL PROPANE GAS ASSOCIATION

Employer identification number

36-2087363

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

-ACHIEVE PUBLIC POLICIES THAT FAVOR PRODUCTION, DISTRIBUTION AND
INCREASED USE OF PROPANE.

-FOSTER INDUSTRY-WIDE COHESION - THROUGH COMMUNICATION, LEARNING,
NETWORKING, AND COLLABORATION.

FORM 990, PART VI, SECTION A, LINE 6:

NPGA IS AN INCORPORATED 501(C)(6) NON-PROFIT TRADE ASSOCIATION. NPGA'S

MEMBERSHIP IS COMPRISED OF ANY INDIVIDUAL, FIRM OR CORPORATION THAT IS

ENGAGED IN THE LP-GAS INDUSTRY. AFFILIATED LOCAL, STATE OR REGIONAL

PROPANE ASSOCIATIONS CAN ALSO BE MEMBERS. ACTIVE MEMBERS APPOINT AN

ACCREDITED REPRESENTATIVE WHO IS AUTHORIZED TO CAST VOTES FOR SUCH ACTIVE

MEMBER IN ASSOCIATION MATTERS. DIRECTORS ON THE BOARD OF DIRECTORS ARE

ELECTED BY THE ACCREDITED REPRESENTATIVE FROM EACH ACTIVE MEMBER. PROPERTY

RIGHTS AND INTEREST OF ACTIVE MEMBERS IN THE PROPERTY OF NPGA SHALL BE IN

PROPORTION TO DUES PAID BY THEM RESPECTIVELY TO THE ASSOCIATION AND SHALL

CEASE UPON THEIR EXPULSION OR WITHDRAWAL FROM THE ASSOCIATION.

FORM 990, PART VI, SECTION A, LINE 7A:

VARIOUS INDUSTRY SECTIONS MEMBERS ELECT MULTIPLE DIRECTORS TO THE BOARD OF

DIRECTORS AS PRESCRIBED IN NPGA'S CONSTITUTION. THE CHAIRMAN OF THE BOARD

CAN APPOINT UP TO 25 DIRECTORS-AT-LARGE.

FORM 990, PART VI, SECTION A, LINE 7B:

THE ANNUAL MEETING OF NPGA IS HELD FOR THE PURPOSE OF ELECTING OFFICERS,

APPROVING THE ACTIVITIES OF THE STAFF, OFFICES AND COMMITTEES ON BEHALF OF

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization NATIONAL PROPANE GAS ASSOCIATION	Employer identification number 36-2087363
--	--

THE ASSOCIATION DURING THE PAST YEAR AND TO RATIFY ANY AMENDMENTS TO NPGA'S

CONSTITUTION PROPOSED BY THE EXECUTIVE COMMITTEE OR BY THE BOARD OF

DIRECTORS DURING THE PAST YEAR.

FORM 990, PART VI, SECTION B, LINE 11B:

UPON RECEIVING A DRAFT COPY OF THE FORM 990 FROM THE TAX PREPARERS, THE CFO

REVIEWS THE FORM 990 FOR ANY OMISSIONS OR NECESSARY UPDATES AS WELL AS

TYING OUT THE FINANCIAL INFORMATION BACK TO THE AUDITED FINANCIAL

STATEMENTS. NEXT, NPGA'S AUDIT COMMITTEE, A STANDING COMMITTEE OF THE

BOARD OF DIRECTORS, REVIEWS THE DRAFT COPY OF THE FORM 990 DURING A

CONFERENCE CALL MEETING PRIOR TO THE ACTUAL FILING WITH THE IRS. BEFORE

FILING, THE BOARD OF DIRECTORS IS EMAILED A SECURED LINK TO THE FORM 990

THAT IS POSTED ON NPGA'S WEBSITE ALONG WITH A PASSWORD TO ACCESS THE FINAL

FORM 990. AT THE NEXT BOARD OF DIRECTORS MEETING, THE AUDIT COMMITTEE WILL

REPORT ON ITS REVIEW OF THE FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C:

NPGA'S CONFLICT OF INTEREST POLICY IS INCLUDED IN THE FRONT SECTION OF THE

EXECUTIVE COMMITTEE AND BOARD OF DIRECTOR PACKAGES ALONG WITH THE ANTITRUST

POLICY AND THE WHISTLE-BLOWER POLICY. THE CHAIRMAN MAKES A REMINDER OF

THESE POLICIES TO THE BOARD OF DIRECTORS IN HIS OPENING REMARKS.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO'S COMPENSATION AS WELL AS OTHER OFFICER AND KEY EMPLOYEES'

COMPENSATION IS REVIEWED ANNUALLY BY THE PERSONNEL SUBCOMMITTEE OF THE

EXECUTIVE COMMITTEE. THE PERSONNEL SUBCOMMITTEE USES SALARY BENCHMARKS

FROM PUBLICATIONS SUCH AS THE ASAE COMPENSATION GUIDE TO ASSESS THE

APPROPRIATE LEVEL OF COMPENSATION FOR EACH OF THESE POSITIONS AND THE

Name of the organization

NATIONAL PROPANE GAS ASSOCIATION

Employer identification number

36-2087363

DECISIONS ARE DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

NPGA'S GOVERNING DOCUMENTS SUCH AS THE CONSTITUTION, AND RULES & PROCEDURES

ARE PRINTED IN NPGA'S MEMBERSHIP DIRECTORY. OTHER POLICIES SUCH AS THE

CONFLICT OF INTEREST POLICY, THE ANTITRUST POLICY AND THE WHISTLE-BLOWER

POLICY ARE INCLUDED IN THE FRONT SECTION OF THE EXECUTIVE COMMITTEE AND

BOARD OF DIRECTOR PACKAGES. ALL OF THE ABOVE REFERENCED GOVERNING

DOCUMENTS AND POLICIES ARE AVAILABLE UPON REQUEST. NPGA'S FINANCIAL

STATEMENTS ARE PUBLISHED EACH YEAR IN NPGA'S ANNUAL REPORT WHICH IS POSTED

ON NPGA'S WEBSITE. FINANCIAL STATEMENT INFORMATION IS ALSO AVAILABLE

THROUGH NPGA'S ANNUAL 990 RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

FORM FILINGS. COPIES OF BOTH THE ANNUAL REPORT AND 990 RETURN TAX FILINGS

ARE AVAILABLE UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH

IN IRC SECTION 6104(D).

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

DEFERRED RENT ADJUSTMENT

30,886.

FORM 990, PART XII, LINE 2C

THE PROCESS FOR OVERSEEING THE AUDIT OF THE FINANCIAL STATEMENTS AND

SELECTION OF AN INDEPENDENT ACCOUNTANT THAT AUDITED THE FINANCIAL

STATEMENTS HAS BEEN CONSISTENT WITH PRIOR YEARS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

NATIONAL PROPANE GAS ASSOCIATION

Employer identification number
36-2087363

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NATIONAL PROPANE GAS FOUNDATION - 23-7122755 1899 L STREET, NW, SUITE 350 WASHINGTON, DC 20036	SCHOLARSHIP AWARDS	DISTRICT OF COLUMBIA	501(C)(3)	LINE 7	NATIONAL PROPANE GAS ASSOCIATION	X	
NATIONAL PROPANE GAS ASSOCIATION POLITICAL ACTION COMMITTEE - 36-3175428, 1899 L STREET, NW, SUITE 350, WASHINGTON, DC 20036	POLITICAL ACTION COMMITTEE	DISTRICT OF COLUMBIA	527		NATIONAL PROPANE GAS ASSOCIATION	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2017

[illegible][illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
1a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
1b Gift, grant, or capital contribution to related organization(s)	X	
1c Gift, grant, or capital contribution from related organization(s)		X
1d Loans or loan guarantees to or for related organization(s)		X
1e Loans or loan guarantees by related organization(s)		X
1f Dividends from related organization(s)		X
1g Sale of assets to related organization(s)		X
1h Purchase of assets from related organization(s)		X
1i Exchange of assets with related organization(s)		X
1j Lease of facilities, equipment, or other assets to related organization(s)		X
1k Lease of facilities, equipment, or other assets from related organization(s)		X
1l Performance of services or membership or fundraising solicitations for related organization(s)		X
1m Performance of services or membership or fundraising solicitations by related organization(s)		X
1n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
1o Sharing of paid employees with related organization(s)	X	
1p Reimbursement paid to related organization(s) for expenses		X
1q Reimbursement paid by related organization(s) for expenses	X	
1r Other transfer of cash or property to related organization(s)		X
1s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII	Supplemental Information.
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Provide additional information for responses to questions on Schedule R. See instructions.

Provide additional information for responses to questions on Schedule N. See instructions.